

**UNPACKING THE NARRATIVE DECONTESTATION OF CSR:
ASPIRATION FOR CHANGE OR DEFENSE OF THE STATUS QUO?**

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Abstract

Corporate Social Responsibility (CSR) has repeatedly been described as an “essentially contested concept”, which means that its signification is subject to continuous struggle. We argue that the “CSR institution” (CSRI), i.e. the set of standards and rules regulating corporate conduct under the banner of CSR, is legitimized by narratives which “decontest” the underlying concept of CSR in a manner that safeguards the CSRI from calls for alternative institutional arrangements. Examining several of such narratives from a structuralist perspective, we find them to be permeated with six recurrent ambiguities that we show to be reflective of three deep-set taboos: the taboo of the non-congruency between corporate profit objectives and societal demands, the taboo of multinational firms’ continued contribution to the emergence of global socio-environmental issues, and the taboo of the CSRI’s moderate results in solving these problems. We contend that the perpetuation of these taboos contributes to inhibiting substantial change in the way of doing business, and sketch out possibilities for initiating a “recontestation” of CSR’s meaning.

Key words: Corporate Social Responsibility, Essentially Contested Concept, Institutional Theory, Narrative Analysis, Paradox Theory.

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In the scholarly literature, Corporate Social Responsibility (CSR) has repeatedly been referred to as an “essentially contested concept” (Gond & Moon, 2011; Moon, 2007; Okoye, 2009). This implies that whoever makes use of this notion has to sufficiently “decontest” it vis-à-vis the targeted audience (Freeden, 2003, 2005, 2006). Decontesting a concept means attempting to gain control over its signification, by embedding it in a discourse which privileges certain meanings over others. Decontestation often involves defusing logical inconsistencies entailed by the advocated meanings, so as to allow for enough interpretive leeway to generate the semblance of logical coherence (Freeden, 2003, pp. 55-57). Importantly, decontestation is not *per se* reprehensible: Vagueness and elusiveness are often functional in society, as they can facilitate communication and permit sufficient consent and mobilization around inherently debatable ideas (Eisenberg, 1984; Freedden, 2003, pp. 56-57, 2005, p. 121-122; Leitch & Davenport, 2007). But decontestation can also be problematic, in that it can obscure important issues and thereby contribute to sustaining questionable social orders (Alvesson & Kärreman, 2016; Browne, 1984; Thompson, 1990, pp. 52-60).

A prime means through which decontestation can be achieved is “narrativization” (Thompson, 1990, p. 61), i.e. the incorporation of the essentially contestable concept into a story. Indeed, narratives have the power to “magnetize” (Shenhav, 2015, p. 1) and “transport” (Green & Brock, 2000, p. 701) their audience, thereby reducing its vigilance with regard to possible inconsistencies (Green & Brock, 2000; Deighton et al., 1989).

The notion of CSR becomes decontested, *inter alia*, in what we call *institutional CSR narratives*. These are stories which evoke the origins, historical evolutions, and prospected developments of CSR, and which are propagated by organizations whose purpose is to promote the “CSR institution” (CSRI), i.e. the institutionalized norms of conduct which regulate corporate behavior under the banner of CSR (Bondy et al., 2012; Brammer et al., 2012; Kaplan, 2015).

Interestingly enough, these narratives have so far remained largely out of sight of the scholarly literature. This is all the more remarkable as they can be assumed to fulfill a critical role in legitimizing the CSRI. To achieve this purpose, these stories must decontest the concept of CSR in a manner that establishes the CSRI's worth to society. This article investigates the decontesting role and functioning of these narratives, in addressing a two-fold question: How does the concept of CSR become narratively decontested with a view to legitimizing the CSRI? And, given the possibly double-edged nature of such decontestation, to what extent shall this be considered conducive to attaining broader social and environmental ends?

To investigate these questions, our study proceeds as follows. After laying the conceptual foundations of our argumentation, we present the corpus of our study - 46 narrative stretches issued by three influential organizations that stand representative of the CSRI - and describe the methodology through which we gradually unpacked the decontestation work performed by these stories. After presenting the findings of our interpretive analysis, we reflect on the performative effects of this decontestation work. Arguing that institutional CSR narratives forge an understanding of CSR that is comforting but largely inconsequential, we finally outline possible ways to unsettle and "recontest" the meaning of CSR.

In uncovering the decontestation work carried out by institutional CSR narratives, we make a threefold contribution. First, we add to the literature which approaches CSR through the lens of institutional theory. Following a recent call for investigating the role of communications in institutional formation and maintenance (Cornelissen et al., 2015), we stress the CSRI's vital need for becoming narratively legitimized, and examine the discursive means through which this is achieved. Second, we contribute to the literature which conceives of CSR as an "essentially contested concept". We argue that the legitimation work performed by institutional CSR narratives precisely consists in "decontesting" the underlying notion of CSR, in a manner that

justifies the eponymous institution against possible alternatives. In line with the paradox literature on CSR (Hahn et al., 2018), we thereby assume that this decontestation requires negotiation between conflicting claims and demands which are concurrently being placed on the term. While previous empirical studies have contributed to this stream of research through the identification of tensions underlying the sensemaking and sensegiving processes of CSR (Carollo & Guerci, 2018; Smith et al., 2013; Hoffmann, 2018; Van der Byl & Slawinski, 2015), the present study goes one step further by investigating how the foregrounded tensions actually relate to one another. In fact, unlike customary content analyses, narrative inquiries operate on the premise that the studied texts possess, in their quality as “stories”, an inner logic that is worth being brought to light and examined (Riessman, 1993). Third, we trigger a discussion about the implications of this narrative decontestation work. We argue that institutional CSR narratives constitute “paradoxical frames” (Hahn et al., 2014) of a problematic sort: In tacitly sustaining rather than explicitly thematizing decisive contradictions, these stories forestall serious reflection and action on the issues at stake. In the spirit of “critical performativity”, we ultimately outline possible ways to initiate a “recontestation” of CSR’s meaning.

Conceptual Premises

The CSR Institution

In the lineage of Bowen’s (1953) institutionalist approach to CSR (Acquier et al., 2011), a growing body of research has argued that a corporation’s propensity for engaging in CSR practices does not only depend on individual and firm-level factors, but is also influenced by forces operating at a supra-organizational level (Aguilera, et al., 2007; Campbell, 2007; Gjølborg, 2009; Matten & Moon, 2008; Marquis et al., 2007; Muthuri & Gilbert, 2011). Pushing this view further, some researchers contend that alongside such institutional pressures, CSR practices

themselves have “institutionalized”, i.e. standardized across firms, geographies and industries (Brammer et al., 2012; Haack et al., 2012; Matten & Moon, 2008; Pedersen et al., 2013). Some of these scholars consider that this institutionalization process can by now be deemed sufficiently advanced to legitimately talk about a full-fledged “CSR institution” (CSRI) which operates at a global level and spans across industry sectors (see in particular Bondy et al., 2012; Brammer et al., 2012; Levy & Kaplan, 2008; Kaplan, 2015; for similar considerations, though not explicitly referring to CSR as an “institution”, see Fleming & Jones, 2013; Hanlon & Fleming, 2009; Shamir, 2011).

Institutions operate at a supra-organizational level (Friedland & Alford, 1991, pp. 240-241) and can be defined as a “relatively enduring collection of rules and organized practices, embedded in structures of meaning and [...] prescribing appropriate behavior for specific actors in specific situations” (March & Olsen, 2006, p. 3). This definition emphasizes three important characteristics of institutions.

First, institutions consist of “rules and organized practices” that prescribe adequate conduct. As regards the CSRI, these rules have frequently been described as a “soft law”, consisting of standards, principles, guidelines and the like, which require firms to take certain types of action that are deemed to be in the interest of the society and the environment (Shamir, 2011).

Second, these practices are endowed with “meaning”, which is to say that they carry socially constructed and shared significations (Berger & Luckmann, 1967, p. 53-54).

Third, institutions concern “specific actors”, sometimes also referred to as institutional “participants” (Fairclough, 2013, p. 41). MNCs can be considered the prime protagonists of the CSRI, since they represent the main bearers of the “social responsibility” demanded by the concept of CSR.ⁱ In addition, many other types of participants contribute to the CSRI, such as civil society organizations (CSOs), governments, and intergovernmental organizations (IGOs),

notably agencies affiliated to the United Nations System. Curbach (2009, p. 245) divides these various participants into two categories: those which belong to what she calls the “corporate-social-responsibility-movement”, that actively develops and fosters the standards and guidelines of the CSRI, and those which she attributes to the “corporate-irresponsibility-movement”, that calls public attention to corporate misdeeds by engaging with the business sector in a confrontational manner.

Of particular interest in our article are participants of the former category which, in reference to Fairclough (2013, p. 41), can be typified as institutional “subjects”. By this we mean organizations which do not only contribute to furthering the “rules and organized practices” of the CSRI, but whose very reason for existence is actually geared to that purpose. “Subjects” are dedicated to, and therefore also fully associated with, the CSRI. The term “subject” points to their dual role vis-à-vis the CSRI: On one hand, they are “subjects *of*” the CSRI, i.e. in a position to actively shape its rules and practices. On the other, they are concurrently “subjected *to*” the CSRI, i.e. bound to it by their very identity. There exists a myriad of such “subjects” of the CSRI, known examples of which include: CSR Europe, the Fair Labor Association (FLA), the Forest Stewardship Council (FSC), the Global Reporting Initiative (GRI), the United Nations Global Compact (UNGC), and the World Business Council for Sustainable Development (WBCSD).

These “subjects” shall be distinguished from what Fairclough (2013, p. 41) refers to as “clients”, i.e. organizations which also belong to the “corporate-social-responsibility-movement” but whose identity is largely detached from it. For instance, CSOs like the Rockefeller Foundation, or IGOs like the World Bank are actively engaged in the development of the CSRI (Utting, 2005, p. 379; Shamir, 2004, p. 679), but they do not draw their *raison d’être* from this involvement, since they are engaged in many more activities that are largely unrelated to CSR.

The CSRI's Need for Legitimation

Importantly, institutions are effective only if they are considered “legitimate” (Berger & Luckmann, 1967; Bodansky, 1999; Grafstein, 1981; Jones, 1996, p. 7-8; Lyotard, 1984). This means that their existence must be justified by “second-order” meanings which put the “first-order” meanings attached to their rules and practices into a broader normative perspective (Berger & Luckmann, 1967, p. 92). Specifically, the “soft law” prescribed by the CSRI can only be considered purposeful against the backdrop of a particular conception of the relationship between firms and society, which makes it appear socially desirable.

Legitimizing the CSRI necessarily involves “decontesting” the concept of CSR in which it is conceptually anchored, i.e. singling out a preferred conception of the term while concurrently attenuating resultant inconsistencies (Freeden, 2003, 2005, 2006). In that context, it is important to note that the CSRI is but one of many institutions that regulate corporate activity: It is embedded in a wider complex of national and international laws, corporate governance regulations and accounting principles, trade and investment agreements, fiscal and monetary policies, economic policy frameworks and guidelines, trade custom, and so forth. As any social arrangement, this assemblage of institutions is fundamentally contingent, meaning that it is always possible to envisage other institutional configurations to guide business firms’ behavior (Berger & Luckmann, 1967, p. 103).

This is especially so because the various institutions that regulate corporations’ conduct stand in a relation of partial substitutability with each other. For instance, instead of appealing to MNCs’ “responsibility” with regard to a certain issue, it would also be conceivable to straightforwardly forbid unwanted practices, or to correctively interfere in the functioning of the market via a *bonus malus* system consisting of tax incentives and penalty fees (Acquier et al., 2011, p. 616; Bouckaert, 2003, p. 84; Luhmann, 2012). Moreover, it would also be possible to

strengthen external surveillance mechanisms, to intervene in corporations' governance structure or, even more radically, to transform the ground rules that govern corporate activity, such as the dogma of property rights that undergirds the capitalist system, or the monetary system that fuels it (Felber, 2015). Even if these alternatives to the CSRI may appear unrealistic or impractical at first sight, they remain nevertheless *possible in principle*. They thus constitute a conceptual threat against which the CSRI must become sufficiently protected in order to remain operative.

Being a “social regulation tool” (Acquier et al., 2011, p. 612) among several, the CSRI needs to become legitimized in a way that wards off alternative ways of steering corporate conduct into socially desirable directions. This implies that the concept of CSR becomes decontested in a way that not only upholds a preferred understanding of the term (i.e. that tacitly claims “such, and not otherwise, is CSR to be understood”), but also lends support to the idea that the favored conception of CSR constitutes the most appropriate way to regulate business (“such, and not otherwise, is corporate conduct to be steered toward desirable goals”).

Upholding the worth of an institution is necessary to maintain sufficient motivation of those who keep it running (Boltanski & Chiapello, 2007; Kazmi et al., 2016). In the first place, the legitimation of the CSRI is thus targeted at the members of the “corporate-social-responsibility-movement”, who are directly involved with the “rules and organized practices” of the CSRI: professionals working in a “CSR industry” (Shamir, 2011, p. 324) of consultancies, social auditing firms and accreditation organizations that develop and promote these rules, as well as CSR managers and their staff, who ensure that they become applied in their respective companies. Besides that, the legitimation of the CSRI is also targeted at all those whose work is unrelated to CSR, but whose consent, or at least acquiescence, is required to ensure the CSRI's continued functioning: firm owners, managers and employees, consumers, policy officials, and to some extent also the public at large, which can at any time mobilize against the CSRI and

demand alternative socio-economic arrangements. To garner sufficient agreement among this wider circle of interested parties, the legitimization of the CSRI needs to sufficiently defuse the criticism expressed by the “corporate-irresponsibility-movement”, which confronts the corporate world with its misdevelopments and tends to be skeptical about the sincerity and sufficiency of its efforts towards more “responsible” management practices (e.g., Corporate Watch, 2006).

Generally speaking, the lower the “taken-for-grantedness” of an institution, the higher the need for producing “second-order” meanings that legitimize its existence (Berger & Luckmann, 1967, p. 92-104). The CSRI is comparatively young (Kaplan, 2015) and has been continuously confronted with skepticism and cynicism, arising not only from within the ranks of the “corporate-irresponsibility-movement”, but also from various other quarters, including academic scholars (Fleming & Jones, 2013), journalists (Crook, 2005), management practitioners (Humphreys & Brown, 2008) and the wider public (Ipsos MORI, 2015). The CSRI thus finds itself to be a “contested institution” (Brammer et al., 2012, p. 10), which is insufficiently self-evident to be exempted from the requirement to become legitimized by justificatory accounts.

We assume that the task of producing such legitimating accounts naturally falls to the “subjects” of the CSRI. Since their organizational identity is firmly rooted in the CSRI, their *organizational* legitimacy also directly hinges on the latter’s *institutional* legitimacy. To justify their own organizational existence, “subjects” concurrently must act as “legitimators” (Berger & Luckmann, 1967, p. 95) of the broader institution they belong to.

The Role of Institutional CSR Narratives in Legitimizing the CSRI

There are manifold ways of producing “second-order” meanings which justify an institution’s existence. Means of institutional legitimation include, among others, proverbs, maxims, sayings, and theories (Berger & Luckmann, 1967). In his book *The postmodern condition*, Lyotard (1984)

pointed out the paramount role of another mean of institutional legitimation, namely *narration*. Narratives are, simply and generally speaking, “stories”, i.e. textual stretches relating a course of events arranged in a time line (Rimmon-Kenan, 2002).

For Lyotard (1984), the major advantage of narratives as compared to other legitimation devices lies in their ability to blend claims of different natures, notably descriptive and normative ones. The CSRI for instance relies on a double assumption: that corporations qualify as “moral agents” in their own right, and that they also shall live up to this capability (French, 1979; Shamir, 2008). Hume’s “is-ought problem” stipulates that no rational argument can ever bring together these two claims, because they cannot be logically derived from one other. According to Lyotard (1984), however, this problem can be overcome by narration, i.e. by weaving the two claims into a seemingly consistent story.

More generally speaking, narratives are a means of dealing with the impression of disorder and fragmentation. They have the capacity to create a sense of coherence (Crossley, 2000; McAdams, 2006) and to emotionally absorb their audience into the story that is told, thereby shifting its focus of attention away from potential inconsistencies (Green & Brock, 2000; Deighton et al., 1989). This makes narratives particularly suitable for decontesting fundamentally contestable concepts, i.e. for constricting the range of possible understandings of the notion at issue, while at the same time creating the impression of an overall consistency in the line of argument (Freedman, 2003, pp. 55-57).

The notion of CSR naturally faces such attempts of narrative decontestation. So far, business and society scholars have studied the decontesting functioning of CSR-related narratives produced by individual employees and management students (Humphreys & Brown, 2008; García-Rosell, 2016), NGOs and business firms (Joutsenvirta & Uusitalo, 2010), and industry sectors (Boje and Khan, 2009; Bridge & McManus, 2000). However, the decontestation work

carried out by *institutional CSR narratives* has only been alluded to through cursory remarks (e.g., Gray, 2010; Sklair & Miller, 2010). Institutional CSR narratives differ in two aspects from the stories examined in the aforementioned studies: First, they are distinct in terms of authorship, since they emanate from “subjects” of the CSRI, i.e. organizations dedicated to promoting CSR within the business world. Second, they differ in terms of content, as they do not only confer an ancillary role to CSR, but revolve around CSR *as such*, above and beyond specific organizational or industry settings. They narrate why, how and when companies came to adopt CSR, outline how CSR has evolved up until now, and conjecture about what may be expected from CSR in the future.

A video clip marking the 15th anniversary of the UN Global Compact (UNGC, 2015a) provides a concise and at the same time representative example of such narratives. The clip is entitled “Global Compact+15: Business as a Force for Good”. It gives a brief account of the corporate world’s past, present and future CSR-related action, run under the aegis of the UNGC. Figure 1 below provides the full transcript of its voice-over, which will serve later on to illustrate the main analytical and interpretive steps we have undertaken in our study. Sentences have been numbered for that purpose.

Insert Figure 1 about here

From a functionalist narratological perspective (Labov & Waletzky, 1967), the above story can be broadly divided into four parts. Sentences 1 to 5 “orient” (p. 27) the audience, i.e. they lay down the context in which the need for a “Corporate Social Responsibility” emerges. The problem that shall be addressed is framed concurrently as a series of contemporary ills to be tackled (“poverty, conflict, inequality, and the environment”), as an aspirational future that shall be strived for (“prosper [...] as one”) and as a threatening dystopian future that is to be avoided

(“perish as one”). Sentences 4 and 5, introduced by the logical connector “that’s why”, assert business firms’ responsibility to address these issues, in recalling Kofi Annan’s (1999) appeal to companies’ sense of responsibility.ⁱⁱ

Sentences 6 to 11 outline the motivations that have prompted corporations to address global issues (“were willing to show”; “want to be part of something better”), as well as the actions these corporations therefore have undertaken (“operate with integrity, [...] strengthen society through collaboration, lead by example, value local culture”). These references to firms’ undertaking towards more “responsible” behavior are intermeshed with elements of “evaluation” (Labov & Waletzky, 1967, p. 28). For instance, change in corporate conduct is qualified as a “silent revolution”, a phrase to which we will devote further attention later.

Sentences 12 to 15 are exclusively evaluative. They form the “apex” of the narrative (p. 41) which suspends the action before the closure. Sentences 14 and 15 oscillate between elements of praise and an acknowledgment of the UNGC’s action’s (current) insufficiency.

Sentence 16 closes the story in combining an element of incantation (“Together we strive”) with a proleptic aspirational outlook (“a world that will benefit everyone”), while at the same time re-asserting corporations’ responsibility towards society (“the future we borrow it from”).

The text may trigger a vague impression of *déjà-vu* which is, as we argue later in this article, no mere coincidence. It is indeed striking that a considerable number of documents issued by “subjects” of the CSRI begin with a narrative account of CSR, or at least include narrative elements about CSR in their introductory sections. And, as will be seen from our analysis, these narrative stretches actually *do* share many similarities—both in terms of form and content. Our explanation for the prevalence of such narratives lies in the CSRI’s lack of self-evidence. Unlike institutions that are more established, such as the long-lasting institution of accounting (Waymire & Basu, 2008), the CSRI must resort to the decontesting powers of narration, to credibly uphold

the inner coherence of the conception of CSR it is based on, and to assert its preferableness over alternative modes of regulating corporate conduct. Its “subjects” serve as the primary articulators of these self-legitimizing stories.

We may illustrate this point with a hopefully intuitively compelling example. Lecturers in CSR customarily start their first course session with a form of broader narration – say about globalization, the emergence of governance gaps, the rise of civil society and the untenability of Friedman’s (1970) position in current times. This seems a natural and *somehow necessary* preliminary. Lecturers in accounting, however, can perfectly well jump right into the basics of corporate bookkeeping, without having to stress accounting’s worth to contemporary society and referring back to its origins. The reason is fairly easy to grasp: Lecturers in CSR need to justify the subject matter they teach; lecturers in accounting do not. It becomes palpable here that institutional CSR narratives are not merely a mean of entertainment or pedagogy: Their primary function is to legitimize the CSRI.

Methods

Corpus Selection: 46 Narrative Stretches Issued by “Subjects” of the CSRI

To explore the narrative decontestation work carried out by the CSRI, we examined a corpus of 46 institutional CSR narratives, which were selected in three steps.

First, we identified organizations prone to producing such narratives. Given the large number of “subjects” participating in the CSRI, we had to make a choice as to which ones to consider in our study. Drawing from articles providing overviews of organizations participating in the CSRI (Fransen & Kolk, 2007; Mena & Palazzo, 2012; Utting, 2005), we started by establishing a long list of 60 of its “subjects”, which are listed in Appendix A. Because our focus of attention lies on narratives revolving around CSR at large, we narrowed down this long list according to three

criteria: (i) *Comprehensive scope*, leading us to only retain “subjects” promoting CSR in its entirety, i.e. across its social and environmental dimensions, while organizations focusing on specific sub-topics of CSR (such as the FLA which is only dedicated to protecting labor rights) were excluded from the list; (ii) *Cross-industry reach*, which implied removing from the list “subjects” focusing on a particular industry (e.g., the FSC whose activities are targeted at the forest industry); (iii) *Global focus*, which led us to exclude “subjects” operating in a geographically limited area (for instance, CSR Europe which is a solely European business network). This left us with a short list of 7 “subjects”: one organization promoting CSR practices under the aegis of the United Nations (the UNGC), three organizations developing CSR reporting standards (AccountAbility (AA), the GRI and ISO 26000), and three business associations furthering the cause of CSR (Business for Social Responsibility (BSR), the International Business Leaders Forum (IBLF) and the WBCSD).

For further focus, we picked from this short-list 3 “subjects” that we consider to be among the more influential ones: the UNGC, the GRI, and the WBCSD. In fact, all three organizations are of considerable importance to the CSRI: The UNGC is frequently described as the world’s largest CSR initiative (Rasche, 2012), whereby firms publically commit to adhere to a set of CSR principles. The reporting guidelines developed by the GRI have become widely adopted by MNCs across industries and geographies (KPMG, 2015). The WBCSD is an influential CEO-led organization which unites over 200 MNCs representing a combined revenue of more than USD 8.5 trillion (Banerjee, 2011; WBCSD, 2016, p. 23).

In a second step, we retrieved reports and brochures from the public web libraries of the three selected organizations. We then searched the executive summaries, forewords, and introductions of these publications for narrative accounts about CSR (i.e. text passages which in a way or another “tell the story” of CSR). To identify these narratives, we abided by the minimalist

definition of a story as a “narration of a succession of events” (Shenhav, 2015, p. 17). Specifically, we considered the existence of a discernible plot chronology as a necessary and sufficient condition for regarding a text as a proper “narrative”.

In a third and last step, we “downsized” the number of texts according to the criterion of thematic fit (Reisigl & Wodak, 2009, p. 99). We removed from the corpus narratives which only marginally dealt with CSR, or solely focused on specific sub-aspects of it. This left us with a sample of 46 texts of varying length, published between 1999 and 2017, and ranging from 83 words for the shortest narrative to 994 words for the longest. Appendix B provides an overview of the references. As becomes apparent from this compendium, “subjects” of the CSRI do not work in isolation but sometimes collaborate together (e.g., GRI, UNGC & WBCSD, 2015), or publish joint reports with MNCs, CSOs, business consultancies, or IGOs like the International Finance Corporation from the World Bank Group. This corroborates Curbach’s (2009) postulate as to the existence of a “corporate-social-responsibility-movement” that collectively propagates a certain idea of CSR and its associated practices.

Approach: The Abductive Surfacing of Structural Oppositions

Decontesting a concept such as CSR means counteracting the essential indeterminacy of its signification, in attempting to enforce a particular understanding of it. Privileging particular meanings over others can generate logical inconsistencies, which need to be smoothed over so as to create the appearance of logical coherence (Freedden, 2003, pp. 55-57). Elucidating the decontestation work performed by institutional CSR narratives thus requires revealing the logical oppositions which these narratives conceal.

This can be achieved through what Reisigl and Wodak (2009, p. 88) call “text[...]-immanent critique”, which consists of “discovering inconsistencies, self-contradictions, paradoxes and

dilemmas in the text-internal [...] structures”. Underlying this definition is the assumption that the origins of a text’s ambivalences are to be located at the level of its underlying “structures”: Contradictions which are only vaguely perceptible at the level of the manifest text can become apparent and understandable in the light of its structural foundations.

Embracing this assumption, and in line with a long-lasting tradition of structuralist narratology (e.g., Eco, 1989; Greimas, 1971; Greimas et al., 1989; Van Dijk, 1976), we in fact presume that the stories of our corpus are not of an arbitrary shape, but characterized by underlying “narrative structures”. These structures can be conceived of as propositions which stand in logical relations to each other, and which enable and, at the same time, constrain the manifest formulation of a particular story (Rimmon-Kenan, 2002, p. 10). Importantly, these propositions can also conflict with one another, meaning that one and the same narrative can mediate between contradictory or even contrary assertions (Greimas et al., 1989; Rimmon-Kenan, 2002, p. 11-13). In investigating institutional CSR narratives from a structuralist lens, we thus pursue a line of research that embraces, rather than denies, the existence of paradoxes in the discursive constitution of CSR’s meaning (Hahn et al., 2018, Hoffmann, 2018).

Importantly, a narrative’s structure is “immanent” (Rimmon-Kenan, 2002, p. 7), as it consists of essentially untold meaning. As Greimas (1971, p. 796) puts it, “the manifest text of a narrative [...] hides its signification” in the structures that lie beneath it. Thus, the meaning contained in a narrative’s subjacent structure is not readily accessible: It needs to be “abstracted” from the text (Rimmon-Kenan, 2002, p. 10), which is inherently an interpretive endeavor (Riessman, 1993).

To unpack the structural oppositions papered over by the narratives of our corpus, we opted for a gradual and iterative approach (illustrated in Figure 2), which bears resemblance with the Gioia methodology for grounded theory articulation (Gioia et al., 2012). The analysis was carried out in three main stages.

Insert Figure 2 about here

In a first stage, we read every narrative several times, searching for text passages that were ambiguous, elusive, or otherwise intriguing. Taking the narrative of the UNGC (2015a) as an example, sentence 8 – “It was a silent revolution that would in time speak volumes” – was among the sections which caught our attention, due to its mixture of pathos and vagueness.

In a second stage, we tried to elicit the ambivalences that we sensed to be contained in the excerpted text passages. In the above-quoted sentence for instance, we found that the phrase “silent revolution”, which qualifies the change induced by the early adopters of the Global Compact, could be considered as a quasi-oxymoron: While the substantive “revolution” implies a form of “sudden, radical or complete change” (Merriam-Webster, 2017), the preceding attribute “silent” works counter to this impression of a radical alteration. On one hand, the text indicates that companies’ embracing of CSR represented a major upheaval within the corporate world, but on the other it surreptitiously suggests that this upheaval was “silent”, i.e. not readily recognizable as such. The remainder of the sentence then explains that this quietness was only provisional: The “revolution” in question “would in time speak volumes”. The phrase “in time” therein leaves it open as to when exactly the announced effects will become apparent. Since the transitive verb “will” is used in its past form “would”, it is even unclear whether or not this point in time has already arrived. Besides, the phrase “speak volumes” is equally ambiguous, namely in respect to the results we are entitled to expect from the “revolution” in question.

In sum, sentence 8 conceals a threefold ambivalence: First, it concurrently characterizes the change in corporate behavior as “*revolutionary*”, i.e. as abrupt and fundamental, and as “*evolutionary*”, i.e. as gradually unfolding. Second, it leaves it unclear whether or not, at present, this change can be considered to have produced the announced effects, i.e. whether the initially

“silent” revolution has by now revealed its truly “revolutionary” character. Third, it also leaves it open where this “revolution” will exactly lead us.

These and other ambivalences proved to be recurrent in our corpus of institutional CSR narratives, and manifested discursively in varying ways. For instance, the ambivalence between “evolutionary” and “revolutionary” change was also found to be contained in narratives’ recurring calls for “accelerat[ing]” (e.g., WBCSD & IFC, 2008), “catalyzing” (e.g., UNGC, Unilever & Dalberg, 2011) or “scaling up” (e.g., UNGC & ICC, 2015) change. In fact, these verbs all create the impression of a drastic departure from current business practice, which sometimes is reinforced by the prefixing of the adverb “radically” (e.g., “We [...] need to radically scale up action”, WBCSD, 2013b). However, they also include an element of evolutionary continuity, which precisely restrains this impression of radicalness in change. “Accelerating”, “catalyzing” or “scaling up” change does not mean breaking entirely with current business practice, but rather unfolding – although in an accelerated mode – the full potential of a mutation which supposedly has already begun, i.e. which exists at least in seed form. Appendix C provides an overview of the main ambivalences we spotted in the narratives, along with some representative quotations. In linking the textual raw material to the recurring ambivalences distilled therefrom, this table constitutes what Gioia et al. (2012, p. 20) refer to as the “data structure” of our study.

In a third stage, we tried to make sense of these ambivalences in developing a narrative structure which “articulates and weaves [them] together” (Gioia et al, 2012, p. 24). As was mentioned before, we conceive the identified ambivalences as *apparent* manifestations of *immanent* structural tensions between assertions standing in logical opposition to each other. For instance, we suggest that the ambivalence between “evolutionary” and “revolutionary” change (ambivalence 4 in Appendix C) can be comprehended as reflecting a tension arising from

possible combinations between two pairs of mutually contradictory propositions, which institutional CSR narratives neither can clearly assert, nor can afford to refrain from asserting. The narrative structure that we generated from this interpretive step is functionally equivalent to Gioia et al.'s (2012, p. 22) “grounded model”, as it constitutes a theoretical scheme with explanatory purposes.

As can be seen from Figure 2, the process of inference by which we brought to the fore these structural tensions was not sequential but iterative. Reasoning abductively, we progressed in recursive inferential cycles (Fischer, 2001; Gioia et al., 2012), where we progressively surfaced ambivalences in the course of a back and forth movement between the text material, the emergent ambivalences, and the provisionally hypothesized narrative structure. To increase the intersubjective “credibility” of our findings (Lincoln & Guba, 1985, p. 301), the two authors alternated between individual work and group discussions: Having read and interpreted the narratives independently from one another, we shared and agreed upon our findings at regular intervals. This inferential process was stopped when we reached the point of “theoretical saturation” (Gioia et al., 2012, p. 20).

Findings

The Six Main Ambivalences Enclosed in Institutional CSR Narratives

As a result of this recursive process, we found the narratives of our corpus to be permeated with six recurrent ambivalences. Appendix C provides a comprehensive overview of the discursive “strategies” (Reisigl & Wodak, 2009, p. 94) and linguistic devices through which these ambivalences become manifest, as well as representative quotes. We present each of these ambivalences below.

Ambivalence 1: Duty vs. self-interest. Scholars have repeatedly pointed out that the predominant CSR discourse tends to turn a blind eye to possible trade-offs between corporations' profit objectives and socio-environmental concerns (Crane et al., 2014; Fleming & Jones, 2013, pp. 20-22; Hahn et al., 2010). Our analysis of institutional CSR narratives confirms this observation: No mention whatsoever is made of the possibility of a divergence between business firms' financial goals and societal interests.

The narratives depict an antagonism-free and de-politicized world (Kallio, 2007; Mouffe, 2013), which is essentially marked by unity in destiny, shared values and common interests. The corporate world is presented as unified in its interests and undertakings (e.g., “companies, big and small, in all parts of the world”, UNGC, 2015a) and intertwined in a symbiotic relationship with broader society (e.g., “business cannot succeed in societies that fail”, WBCSD, 2013b). The inextricability between the business sphere and wider society is further stressed by the often ambiguous use of the character-narrator pronoun “we” (such as in UNGC, 2015aⁱⁱⁱ), a pathos of shared fate (e.g., “humanity will prosper or perish as one”, UNGC, 2015a), the recurrent invoking of the “business case” for CSR (e.g., “to be sure, the business case for [...] the principles [of the UNGC] [...] has never been stronger”, UNGC & Deloitte, 2010), and the ubiquitous but equivocal use of the notion of “value” (e.g., “companies will [...] generate real and lasting value for their business, stakeholders, and society at large”, UNGC & Deloitte, 2010). When alluded to at all, conflicts of interest are euphemistically framed as cognitive “barriers” to change (e.g., WBCSD, 2017b). Some narratives contend that these barriers result from a perspectival narrowing, and would naturally vanish if only we could offload “the perspective of the past” in order to “freely think about what is actually required and possible” (WBCSD, 2017b). Alternatively, it is suggested that notions like “capital”, “growth”, “success” and “value” should

be understood in a more encompassing sense than they currently are (e.g., “by 2050 a business’s success should be measured by its ‘True Value’”, WBCSD, 2015a).

The negation of any sort of trade-off between business firms’ financial interests and socio-environmental demands logically leads to what Bouckaert (2003) describes as “the ethical paradox of management”: It raises the question of why firms should adhere to ethical principles if their own (well-informed) interests are anyway aligned to those of their stakeholders. Which type of motivation shall then drive “responsible” corporate conduct: motives of moral duty or motives of self-interest (see also Hoffmann, 2018, pp. 673-675)? And if it is the latter, is it then at all necessary to invoke a corporate “responsibility”? The narratives of our corpus mediate this tension in intermeshing altruistic and opportunistic considerations, whether in juxtaposing them (e.g., “to create positive impact *as well as* generate profits”, UNGC & Rockefeller, 2012, emphasis added) or in suggesting that the latter were naturally satisfied with the former (e.g., “acting in a socially responsible manner is *more than just* an ethical duty for a company but is something that actually has a bottom-line pay-off”, WBCSD, 2002, emphasis added).

Ambivalence 2: Firms as problem solvers vs. problem creators. The majority of narratives justify the need for more “responsible” corporate behavior with the necessity of addressing a series of pressing global issues, including climate change, environmental degradation and rising inequality. But strikingly, the antecedents of these problems remain obscure.

Statements in the passive voice like “Our planet faces massive economic, social and environmental challenges” (GRI, UNGC & WBCSD, 2015) were found to be typical opening sentences. In treating the “planet” (GRI, UNGC & WBCSD, 2015) or the “world” (GRI, 2012) as a passivized totality enduring these problems, such sentences distract from the possibility of an agency having brought them about in the first place. In the spirit of what Boltanski and Chiapello (2007, p. 4) call “historical neo-Darwinism”, societal problems are “treated as forces external to

the human beings and nations that experience them, in the way one endures a storm” (pp. 3-4). The topoi of urgency, worsening, unprecedented gravity and fatefulness (e.g., “The world is facing a series of rapidly intensifying social issues which, unless managed, will escalate exponentially [...]”, WBCSD, 2015b) create a sense of “inescapability” which suggests that “we”, taken in our entirety as a “humanity” (e.g., UNGC, 2015a) or “species” (e.g., WBCSD, 2008a), would have no choice but to “adapt or die” (Boltanski & Chiapello, 2007, p. 4).

Corporations’ contributing role in the creation of global problems remains silenced. Firms only enter the scene as needed (e.g., “We cannot achieve a more equitable, prosperous and sustainable future without business engagement and solutions”, UNGC, 2013), well-intentioned (e.g., “Business is now [...] recognizing the needs and the opportunities presented by the world’s poor people”, WBCSD, 2004), and sometimes even “humanizing” rescuers (e.g., “to help give a human face to the global market”; UNGC, 2015a).

At a systemic level, capitalism’s growth imperative (Binswanger, 2009; Boltanski & Chiapello, 2007; Kallio, 2007; Smith, 2010) is not put in question either. Economic growth is presented as inextricably linked with societal well-being (e.g., “Prosperous, stable societies and a healthy planet are the bedrock of political stability, economic growth and flourishing new markets”, UNGC & DNV GL, 2015a). Some narratives combine the notions of “growth” and “sustainability” into the catchphrase “sustainable growth” (e.g., UNGC, 2010b). Only two texts appear at first sight to question the capitalist growth paradigm: “Infinite growth is not possible on a finite planet” (DNV GL, UNGC & Monday, 2015; UNGC & DNV GL, 2015c). This drastic formulation could indeed have stemmed from the most system-critical within the “corporate-irresponsibility-movement”. But later on in the text, the apparently so radical questioning of the growth imperative turns out to merely be directed at our current understanding of the term “growth”, and not at the idea of “growth” as such (e.g., “We need to reinvent growth and harness

the power of global business to create a new way of growing — fit for human reality in the 21st century”, DNV GL, UNGC & Monday, 2015). This progressive diluting of seemingly radical claims for change is indeed a typical characteristic of institutional CSR narratives (see also ambivalence 4).

Ambivalence 3: Praise vs. acknowledgment. This ambivalence was already sensed in sentence 8 of UNGC (2015a), which left it open whether the announced “revolution” had, by now, brought about its effects. Generally speaking, the narratives of our corpus are marked by considerable ambivalence as to the actual efficacy of CSR practices carried out to date. They intermesh or alternate between elements of praise for present achievements and acknowledgment of their (current) insufficiency (e.g., as in sentences 14 and 15 of UNGC, 2015a: “And while much has been achieved, we are still young. But the foundation has been set.”), exhort the reader to “look ahead” rather than back (e.g., “If we are too narrowly focused on the problems, we miss the great stories [...]. Let’s instead look for the ideas, opportunities and solutions that are indeed out there. Let’s explore what’s next.”, UNGC & DNV GL, 2015b) or suggest that we would only stand at the “beginning” of a much larger development (e.g., “These are exciting times, and they are just beginning”, GRI, 2012), at the commencement of a new “era” that calls for a tabula rasa from which to start anew (e.g., “A new era of sustainability reporting requires a new vocabulary”, GRI, 2014).

Ambivalence 4: Continuity vs. discontinuity. Many narratives promote, at least on the face of it, a “radical” transformation of business (e.g., “business-as-usual cannot get us to sustainability or secure economic and social prosperity; these can be achieved only through radical change, starting now”, WBCSD, 2010b). But a closer look reveals that these stories are, in reality, highly ambiguous about the actual “radicalness” of the change to be performed. As was mentioned before, they recurrently resort to terms such as “accelerat[ing]” (e.g., WBCSD & IFC,

2008), “speed[ing] up” (e.g., UNGC & DNV GL, 2015c), “catalyzing” (e.g., UNGC, Unilever & Dalberg, 2011) or “scaling up” (e.g., UNGC & ICC, 2015), which all appear to conceal elements of evolutionary and revolutionary change. The aforementioned quasi-oxymoron “silent revolution” (UNGC, 2015a) is emblematic of this ambivalence.

Beyond that, it is also left unclear where CSR actually is supposed to lead us. When a vague “vision” is outlined in lieu of the usual open-ended “journey” (Milne et al., 2006), then the “pathway” to get there is described as necessarily “turbulent” and unforeseeable (e.g., WBCSD, 2012). The topoi of innovation and exploration (e.g., the framing of CSR as a “learning journey”, WBCSD, 2010a, or as an “exploration process”, UNGC & Rockefeller, 2012) suggest that solutions remain still to be found, and add to this impression of uncertainty.

Ambivalence 5: Emphasizing vs. downplaying firms’ responsibility capacity for solving global issues and commitment vs. disengagement in this regard. As etymology reveals, being “responsible” means being amenable to a “response” (French, 1979). While institutional CSR narratives depict business firms as being requested (e.g., “Once isolated from public and non-profit sectors, the private sector is now being welcomed into the development field as an essential engine for progress”, UNGC & Dalberb, 2010) and able (e.g., “Business has the technology, innovation capacity, resources, and skills to play a key role in providing the radical solutions the world desperately needs”, WBCSD, 2013a) to endorse a “responsibility” towards society, they at the same time systematically hamper societal judgment as to corporations’ actual performance in fulfilling this “responsibility”. The narratives stress the arduousness of the task of addressing societal problems (e.g., “all of this is easier said than done”, WBCSD & IFC, 2008), and insist on the necessity of having favorable policy conditions in place (e.g., “But business cannot do it alone. Governments, civil society and business must be prepared to join forces in establishing the appropriate framework conditions for development that is [...] sustainable”, WBCSD, 2010a).

The GRI (2007) predicts that “[b]ecause inevitable sceptics will be focusing on short term gains [...] change will be neither linear nor evenly spread”, which can be seen as an anticipated excuse for foreseeably insufficient results.

Besides, stories repeatedly evoke firms’ heroic courage, notably through the topoi of journeying and pioneering (e.g., “A few years ago, the WBCSD embarked on a bold journey”, WBCSD, 2002). This nimbus of heroism shields companies from critique. Indeed, who could possibly reproach a hero for not having succeeded in his daring endeavor? Heroes act, per definition, above and beyond the norm (Franco et al., 2011), and hence cannot be considered “answerable” or “accountable” in the proper sense of the word.

Ambivalence 6: Urgency vs. deferral. To justify the need for CSR, the narratives under study often stress the urgency of global issues (e.g., “The time to act is now”, UNGC, Unilever & Dalberg, 2011). The topos of acceleration further adds to this impression of emergency (e.g., “increasing the number of organizations that disclose sustainability information one at a time is not fast enough”, GRI, 2014; “Let us work together now to radically accelerate the pace of change”, UNGC & DNV GL, 2015c). But at the same time, the narratives argue in favor of adopting an “incrementalis[t]” (Milne et al., 2006, p. 804) approach, which counterbalances this sense of urgency. Besides ostentatiously praising incremental improvements (“Every new participant was a milestone”, UNGC, 2015a), they use formulaic maxims to suggest that only a gradualist approach could lead to the desired impact (e.g., “According to Chinese philosophy ‘a journey of a thousand miles begins with a single step’”, WBCSD & IFC, 2008).

The Narrative Structure of Institutional CSR Narratives

Embracing a structuralist perspective, we assume that the six ambivalences described above can become comprehensible in the light of the structure that lies beneath the narratives of our corpus,

since they may be considered symptomatic of tensions between logically conflicting assertions. Figure 3 illustrates our structuralist interpretation of institutional CSR narratives. It has been developed with the aid of Greimas' structuralist narratology, as well as Eco's (1984) theory of narratives arising from a textual cooperation between the narrator and an imagined reader, which Eco calls the "model reader". For Eco, the generation of a narrative text is inherently a strategic endeavor: A narrative must anticipate the model readers' comprehension and doubts, so as to guide his or her interpretation in the desired direction. As regards institutional CSR narratives, the model reader is a generalized mental representative of the various audiences that must become convinced of the worth of the conception of CSR that underlies the CSRI.

Insert Figure 3 about here

Institutional CSR narratives justify the necessity of CSR with the existence of pressing societal issues. They depict corporations as being able to hold a "responsibility" for addressing these issues, and assert that such "responsibility" would be *both* profitable and motivated by a sense of duty. This leads to a first possible question on the part of the model reader: "Do moral duty and profit interests necessarily coincide?" The "duty vs. self-interest" contradiction sensed by the model reader needs to be downplayed via the discursive strategies identified as part of ambivalence 1.

However, the work of persuasion is not yet done. The initial assertions of the narratives may indeed trigger two further questions, which need to be addressed in a way or another. The first question concerns the actual root causes of global issues (and firms' potential involvement therein), which leads to a second logical opposition that the stories must suppress ("firms as problem solvers vs. problem creators", which manifests in ambivalence 2). The second question is even thornier. The model reader is likely to confront CSR with what one may call a "reality

tes[t]” (Boltanski & Chiapello, 2007, p. 25): Simply put, he or she may wonder whether CSR in the advocated sense actually works or not, all the more since it is far from being a novel concept and has given birth to a set of institutionalized practices that may by now be judged on their merits.

In view of the modest results CSR has yielded in solving the global problems it pretends to address (Locke, 2013; Whiteman et al., 2013), institutional CSR narratives find themselves in a predicament: They cannot refrain from taking a position on this question, but they also neither can credibly assert CSR’s effectiveness, nor openly admit its ineffectiveness (opposition of “praise vs. acknowledgment” which manifests in ambivalence 3). To alleviate this opposition, the narratives try to postpone the “reality test” to some indefinite point in the future (e.g., “that would in time speak volumes”, UNGC, 2015a). But this solves the problem only in part, as the CSRI cannot entirely refrain from making a commitment for the future either. Institutional CSR narratives hence find themselves forced to revolve around four conflicting assertions, whose relations to one another bear resemblance with Greimas’ “semiotic square” (Rimmon-Kenan, 2002, p. 12). As can be seen in Figure 3, this generates four more structural oppositions: “continuity vs. discontinuity” in the evolution of the efficacy of CSR (manifest in ambivalence 4), “emphasizing vs. downplaying firms’ responsibility capacity” and “commitment vs. disengagement” with respect to solving the societal issues at stake (together becoming manifest in ambivalence 5), as well as “urgency vs. deferral” in addressing those issues (ambivalence 6).

In essence, the structural oppositions are thus due to the narratives’ predicament in dealing with three core questions likely to be raised by the model reader: the question of the possible contradictoriness between corporate profit interests and socio-environmental demands (engendering the opposition of “duty vs. self-interest”), the question of capitalist corporations’ contributing role in generating the problems CSR avowedly addresses (generating the tension of

“firms as problem solvers vs. problem creators”), and the question of CSR’s current and foreseeable (in)effectiveness in solving these problems (which generates the remaining oppositions). Institutional CSR narratives neither openly discuss, nor clearly settle these sensitive questions. On the contrary, they work towards silencing and obscuring them, which generates logical oppositions that need to be mediated accordingly.

In reference to Kallio (2007), one may call these three questions the “taboos” of institutional CSR narratives. Initially borrowed from Polynesian language, the word “taboo” can be defined as “an often tacit but shared and general inclination not to address or question an issue” (Lombardo et al., 2010, p. 106). Taboos are largely institution-specific, i.e., they can vary from one social context to another (Brain, 1979; Radcliffe-Brown, 1939). Voicing a tabooed issue constitutes a breach of norm, which becomes manifest in the diffuse perception that doing so would be “out of place” (Brain, 1979, p. 8). Since taboo norms are tacit, people usually are not utterly conscious of them. Nevertheless, these norms tend to be intuitively followed, and at the same time perpetuated, through particular ways of speaking and acting that are subtly indicative of the existence of discursive prohibitions. The relation between the taboos and the ambivalences of institutional CSR narratives is thus a dialectical one: To evade as far as possible the tabooed questions raised by the model reader, authors of institutional CSR narratives must resort to ambivalent language. Becoming conventionalized, this ambivalent language in turn contributes to reinforcing the underlying taboos.

Our structuralist interpretation elucidates the way in which institutional CSR narratives decontest the concept of CSR. They advocate for a meaning of CSR which can be qualified as “capitalism-friendly”, i.e., which holds fast to capitalism’s growth imperative and promises not to compromise business firms’ pursuit of maximum profit. But since the need for CSR is justified by the necessity of addressing a series of severe and pressing global issues, and given the CSRI’s

present ineffectiveness in doing so, this results in logical oppositions which need to be stifled as part of these stories' decontestation work.

Discussion

Conceiving of Institutional CSR Narratives as Variants of a Common "Metanarrative"

Prior to our empirical investigation, one could have expected the narratives of our corpus to significantly differ from one organization to another since the three "subjects" under study operate under very different governance mechanisms: The GRI functions as an independent CSO, the UNGC works under the aegis of the United Nations, and the WBCSD is purely business-led.

Our findings contradict this presumption. To be sure, the narratives of our corpus may appear different at a first glance, notably because they sometimes imbue their arguments with a nimbus of unprecedented novelty and discovery (e.g., WBCSD, 2010b), and because they tend to stamp the advocated conception of CSR by regularly renewed labels (e.g., as for the WBCSD: "sustainable livelihood", WBCSD, 2004; "inclusive business", WBCSD, 2010a; "circular economy", WBCSD, 2016). Some of the stories also relate to topical events such as the 2008 financial crisis (e.g., WBCSD, 2008a) or the 2010 United Nations Summit on the Millennium Development Goals (UNGC, 2010b). But on closer consideration, it becomes apparent that these differences are of rather superficial nature. As can be seen from Appendix C, the narratives under consideration are characterized by a common "wa[y] of talking" (Fairclough, 2013, p. 43) about CSR: They resort to the same topoi as well as to similar wordings and sentence structures, regardless of the organization they emanate from. These discursive regularities suggest that these stories pertain to a same "discourse" (Fairclough, 2013; Reisigl & Wodak, 2009). Since discourses generally emanate from particular institutions (Fairclough, 2013, pp. 30-55; Reisigl & Wodak, 2009), this finding corroborates the assumption which stood at the outset of our corpus

selection, namely that the organizations under study indeed belong to a common “CSR institution”. Our structuralist interpretation suggests that the origins of these discursive conventions are to be found at the level of the narratives’ structures. In view of their common structural foundations, we think that institutional CSR narratives are better conceived as “variants” of one and the same self-replicating “metanarrative” (Lyotard, 1984, Introduction p. xxiii; Shenhav, 2015, p. 25) than as genuinely independent stories: Despite their seeming originality, institutional CSR narratives are indeed “masked repetition[s]” (Foucault, 1971, p. 13) of an ever same story of CSR. They are “simultaneously conservative and innovative” (Argyros, 1992, p. 667) in the sense that they proliferate through a process of concurrent “repetition and variation” (Shenhav, 2015, p. 66). While taking up topical issues and rephrasing some of their rhetoric time and again, institutional CSR narratives nevertheless conform to a common structural trunk.

The Performative Effects of Institutional CSR Narratives

So far, we have limited ourselves to examining the discursive functioning of the institutional decontestation of CSR. We shall now launch a reflection on how institutional CSR narratives impact on the way their readership thinks and acts: To what extent are these stories conducive to attaining the social and environmental ends the CSRI avowedly strives for? Do they enable, or rather inhibit, the change required to contain global world problems?

One’s judgment of the performative impact of institutional CSR narratives may depend on one’s belief in the fundamental possibility of remedying global world problems, at least partly, by moralizing corporate conduct in a way that is compatible with capitalism’s growth logic. Who trusts in the potential of “conscious capitalism” (Hanson, 2011; O’Toole & Vogel, 2011; Sisodia, 2011) may indeed contend that perpetuating the “taboos” of the institutional CSR metanarrative

can have a motivating and mobilizing effect: Institutional CSR narratives may heighten awareness about the gravity of global socio-environmental issues, and at the same time divert attention away from the divisive and still unsettled question of how exactly to articulate capitalisms' growth logic with societal demands. In evading the potentially discouraging reality of the CSRI's present ineffectiveness in addressing those global world problems, these narratives may also maintain their audiences' motivation for engaging in CSR and seeking new forms of business that can be mutually advantageous for large capitalist firms and the broader society.

However, those who are critical of the CSRI's "win-win" paradigm and also skeptical about capitalism's capacity for sufficient moral self-restraint, as is the case with the authors of this article, are likely to be more inclined towards considering that institutional CSR narratives inhibit rather than enable the required transformation of the global economy. We believe that the decontestation work performed by institutional CSR narratives serves a problematic discursive "appropriation" of criticisms voiced by the "corporate-irresponsibility-movement" (Boltanski & Chiapello, 2007; Kazmi et al., 2016). As was shown before, these narratives stress the need for CSR by referring to the existence of pressing contemporary world problems, and by calling for a major (quoted verbatim: "breakthrough", WBCSD, 2017b; "fundamental", Deloitte & WBCSD, 2016; "game-changing", UNGC, 2015c; "transformational", GRI, 2016; "radical", WBCSD, 2013a) shift in corporate conduct. The clarity with which these stories express the necessity of a profound change may remind of claims voiced by Marxist, ecological economics, alter-globalization and de-growth movements. But in depicting the phenomenon of capitalist globalization as quasi-natural, inescapable and irreversible (Fairclough, 2013, pp. 454-478; Steger, 2005), potential solutions such as mutualization, re-nationalization, re-regulation and de-globalization (e.g., through alternative currencies and short food supply chains) seem to be ruled out from the outset: CSR, in its advocated "capitalist-friendly" sense, appears as the only viable

option for addressing the global threats which would descend on mankind in the manner of a plague. In obscuring the links between global grievances and the systemic constraints of the capitalist economic system, and furthermore eluding the question of CSR's current and foreseeable inefficacy, institutional CSR narratives progressively water down the ostensibly radical claims professed in the first place, in a manner that can easily go unnoticed at first reading. WBCSD (2017b), for instance, begins with an emphatic call for a "radical transformation across all sectors". But a few lines further down, this statement is attenuated by a formulaic statement on the supposedly necessarily gradual character of any change: "Most change tends to be incremental; sustainability is no different." This induces what one may call the "fallacy of gradualism", suggesting that little, experimental, and system-conform steps towards increased "responsibility" could, through the accelerating and extrapolating virtues of the market (the "green race" invoked by WBCSD, 2012), ultimately lead to the radical change required to heal the planet. Narratives are equally ambivalent when it comes to the end state of this "transformation". The "journey"-metaphor, which we found to pervade the narratives of our corpus, is typical of this ambiguity. As was noticed by Milne et al. (2006, p. 812), "journeying offers no grand vision or utopia, yet paradoxically hints at such a possibility" (p. 812). As if it were to prevent themselves from this critique, we found more recent CSR narratives to precisely replace or complement the "journey"-metaphor by formulating such a "grand vision": The WBCSD invokes a "vision 2050", which is that of "a world where nine billion people live well, within planetary boundaries" (WBCSD, 2017b); UNGC and DNV GL (2015) outline a "vision of a sustainable and inclusive global economy"; and UNGC and Oxfam (2015) sketch out a "vision of a world without poverty." But these "visions" by no means do away with the ambiguity between "commitment" and "disengagement", because they are knowingly and willfully kept implausible. As management doctrine teaches us, a "vision" *needs* to be unrealistic to fulfill its

aspirational purpose (Collins & Porras, 1996). “Visions” thus conceal a tacit admission of the likelihood of their own non-attainment. We think there are grounds for questioning whether the grandiose “visions” sketched out by institutional CSR narratives really stimulate action for change, or only represent a token gesture. In a similar manner, the frequent framing of global societal and environmental ills as “challenges” (e.g., WBCSD, 2013a) conjures up the possibility of solving these severe and intricate problems, but paradoxically also prevents the corporate world from being held accountable for it: One can be reprimanded for having refused to take up a challenge but not for having failed to master it.

We can see here how the self-legitimizing stories propagated by the subjects of the CSRI work as “means-end decoupling” devices (Bromley & Powell, 2012): While holding out the prospect of a profound and abrupt change (the “end”), they distract from alter-capitalist ways of doing so, and at the same time blur their readership’s expectations regarding the actual rapidness, radicalness and even effectiveness with which such change can realistically be brought about, ultimately suggesting that one can, and must, content with little, market-conform adjustments (the “means”). We may wonder whether the reader is simply a victim, or partly complicit of this means-end decoupling. In fact, there may be something reassuring in the idea that the solutions to contemporary world problems can only lie in the business world as we know it, and in keeping telling ourselves that we would pursue lofty “visions” by carrying out minor, yet perhaps “breakthrough transformational” measures (WBCSD, 2017b). Viewed from this angle, the variants of the institutional CSR metanarrative represent instances of a “ritualized optimism” (Clark & Salaman, 1996, p. 101) which perpetuate, through their ambiguity, a self-delusive and largely inconsequential “comforting rhetoric” (Hurrell, 1994, p. 153) that rather inhibits than furthers substantial action. In line with this presumption, research on social cognition and self-deception argues that people do not always experience ambiguity as unpleasant and worth being

dispelled: Ambivalence can also become cultivated as a means to protect oneself against disappointing outcomes (Reich & Wheeler, 2016), or to deceive oneself into holding beliefs that are deemed desirable (Baumeister & Leith, 1997, p. 107).

Our analysis has relevance beyond the narratives diffused by “subjects” of the CSRI: More broadly, it also sheds a new light on certain language conventions that have become widely employed to talk about CSR. According to Eco (1979, pp. 25-26), even individual *sememes*, i.e., single discursive units of meaning, can encapsulate narrative meaning. Particular words or images thus can, by disseminating via the means of “intertextuality” and “interdiscursivity” (Fairclough, 2013, p. 175; Reisigl & Wodak, 2009), pursue the problematic decontestation work carried out by institutional CSR narratives.

One example are pictures of green sprouts, which we noticed to be ubiquitous in the publications of CSRI “subjects” (such a picture also appears in the video of the UNGC, 2015a). The sprout can be seen as standing metaphorically for a conception of CSR as something having only recently germinated, but being capable of evolving to something much bigger. At the same time, it conveys an impression of fragility, which sometimes is amplified by displaying two protective hands holding the soil in which it is planted. Such pictures imply that despite all the care taken, the outcome of the sprout’s development process is far from certain. On closer examination, the “CSR as a sprout” metaphor “tells a story” about CSR which conceals five of the structural tensions uncovered by our analysis: “praise vs. acknowledgement” (CSR is *no more* than a germinating sprout, but it *still is* a sprout with possibly significant growth potential), “continuity vs. discontinuity” (the sprout holds the prospect of developing, but it can also abruptly die), “emphasizing vs. downplaying firms’ responsibility capacity” (the protective hands can decisively help the sprout to grow, but they cannot guarantee this will happen), “commitment vs. disengagement” (accordingly, the commitment relates to the care that is given to the sprout,

and not to the outcome of its growth process), and “firms as problem solvers vs. problem creators” (the sprout conjures up the idea of a necessity of “growth”, and in some cases the supposed inextricability between sustainability and capital accumulation is made explicit by representing the sprout as planted in a pile of coins). We suspect that the success of the “CSR as a sprout” metaphor is precisely based on the fact that this trope perpetuates the narrative decontestation of CSR carried out by the “subjects” of the CSRI.

Toward a Re-Contestation of CSR

The question now arises as to whether and how one can initiate a “re-contest[ation]” (Alvesson & Kärreman, 2016, p. 146) of CSR’s meaning, that may ultimately induce a more decisive transformation in the way of doing business.

Opposing the meaning of CSR advocated by institutional CSR narratives is not an easy task, because it is now well entrenched in the corporate world: It is promoted by a large “CSR industry” (Shamir, 2011, p. 324) for which the CSRI constitutes a substantial source of economic revenues; it materializes in MNCs’ organizational structures and routinized practices; and—as was argued in this article—it is justified by a self-reproducing metanarrative that powerfully wards off criticism by presenting CSR as the only conceivable solution to world problems, while concurrently curtailing our expectations as to its actual efficacy. The CSRI is thus characterized by what Levy and Scully (2007, p. 985) call an “alignment of material, organizational, and discursive forces”, which endows it with a relative stability and resistance to criticism.

However, that does not mean that we must resign ourselves to accept the understanding of CSR on which it is based. All institutions, even comparatively entrenched ones, remain fundamentally contingent and vulnerable to performative interventions, which can call into question and possibly reconfigure their inner logic (Gond & Nyberg, 2017; Levy & Scully,

2007). Hence, it is also possible to act on the CSRI, by attempting to destabilize and shift the acceptance of a “corporate social responsibility” in which it is rooted. The critical interpretation of institutional CSR narratives carried out in this article can be considered a first step in this undertaking: By revealing and problematizing the discursive mechanisms through which CSR becomes decontested in these stories, we have contributed to unsettle the thereby conveyed understanding of CSR, thus opening up possibilities for renegotiating CSR’s meaning.

We believe that this undertaking can and must be taken further, namely by actively engaging in such renegotiation of CSR’s acceptance. In the spirit of “critical performativity” (Alvesson & Spicer, 2012; Spicer et al., 2009; Cabantous et al., 2016), we thus call scholars and practitioners, who find themselves dissatisfied with the meaning of CSR disseminated by the CSRI, to participate in its “re-contestation”. Below we outline three complementary tactics through which this could be done.

First, we call for actively breaking the three “taboos” revealed by our analysis. Taboos are deep-set, and often unconsciously perpetuated proscriptions, which shield social arrangements from critique (Brain, 1979). When these arrangements prove unsatisfactory for some reason, taboos become problematic, because they hinder improvement of the situation (Browne, 1984). As was uncovered by our analysis, institutional CSR narratives install and maintain taboos around three central questions: the question of the continued unsustainability of capitalist MNCs’ activity, the question of the non-congruency between firms’ profit objectives and their societal impact, and the question of the present ineffectiveness of the CSRI. Leaving these questions unspoken creates an “intellectual blockage” (Jones, 2009, p. 335) which impedes the search of solutions outside those provided by the CSRI in its present form. We suggest making them a subject of overt reflection, debate and empirical research.

Regarding the first of the aforementioned taboos, the question of the adverse effects of the capitalist growth regime has already aroused considerable interest and debate over the last decades (e.g., Carvalho & Rodrigues, 2006; Hirsch, 2005; Meadows et al., 2004). Despite institutional CSR narratives' evasiveness on this matter, there is now relative agreement about the fact that at least some of the global problems supposedly addressed by the CSRI—most notably global warming and growing inequality—have been, and continue to be, generated by the expansionary tendencies of capitalism (Clark & York, 2005; Klein, 2014; Piketty, 2015). MNCs constitute the main organizational manifestation and driver of this development (Fleming & Jones, 2013; Shamir, 2004, 2011; Sklair & Miller, 2010). Some critical CSR scholars are skeptical about the potentialities of a “corporate social responsibility” whose development is largely left to the hands of the corporate world itself, because this would leave unaltered the basic tenets of global capitalism (e.g., Fleming & Jones, 2013). However, the exact limits of such a corporate self-regulation have so far remained under-searched and under-theorized. We thus call for better circumscribing the possibilities and limitations of a “soft law” that emerges out of market-like bargaining processes between corporations and their stakeholders (Shamir, 2008, 2011), in the lineage of Locke's (2013) work on the insufficiencies of private voluntary regulation in ensuring decent working conditions along global supply chains.

As concerns the taboo of the incongruence between corporate profit interests and societal concerns, we call for actively breaking with the CSRI's pervasive “win-win” paradigm by systematically identifying and naming “win-lose” situations, and putting them at center stage of a thorough reflection. Considering the importance of the material dimension of performativity (Cabantous et al., 2016; Learmonth et al., 2016), we suggest performing such analyses with the aid of tools (or “artifacts”) such as the “business activity impact matrix” developed by Jones (2009). Reminding us that win-win situations are not the rule, and drawing our attention and

interest to cases in which ethics precisely *does not* pay, such tools can help us dis-embed our understanding of morality from the market logic (Shamir, 2008).

In a similar vein, we call for departing from the taboo of the CSRI's current inability to solve global issues. We see "statactivism", i.e. the activist mobilization of aggregate statistics, as a promising way to create clarity and awareness about the CSRI's past and present (lack of) performance in preventing global problems, such as social inequality and the destruction of the environment (Bruno et al., 2014; Gond & Nyberg, 2017, p. 1139).

Second, we call for a reflexive engagement with the language used and spread by "subjects" of the CSRI. We shall be aware that when we communicate about CSR in replicating pictures of little sprouts, or in using stereotypical terms like "challenge", "journey" or "vision", we (mostly unwittingly) reproduce the problematic decontestation carried out by the institutional CSR metanarrative: We raise hope for CSR's ability to solve world problems and, at the same time, again diminish our faith in this possibility; we indulge in imagining the possibility of a radical change and, in the same breath, reassure ourselves that such a change maybe can leave unaffected the underlying socio-economic mechanisms that have generated global grievances in the first place. In encapsulating the contradictions of the institutional CSR metanarrative, these images and words function as what Hahn et al. (2014) call "paradoxical frames": These are cognitive templates through which we make sense of the relationship between business and society in a manner that sustains, in a "both/and" way, the contradictions inherent to a capitalism-friendly yet ostensibly ambitious understanding of CSR. While the bulk of the paradox literature on CSR expects such paradoxical frames to generate superior socio-environmental outcomes as compared to "either/or" conceptualizations of CSR (Hahn et al., 2014; Hahn et al., 2018; Van der Byl & Slawinski, 2015), we are more doubtful of their actual impact on our way to think and act upon socio-environmental matters. Once they become lodged in our minds, paradoxical frames such as

the “CSR as a sprout” metaphor may well lead us to resign ourselves to the contradictoriness of the meaning of CSR underlying the CSRI, rather than inciting us to disentangle it (see Benson & Kirsch (2010) and Foster (2010) for a similar argument).

In the spirit of “critical language awareness” (Fairclough, 2013, pp. 529-557), we thus encourage a more cautious handling of these images and words. Moreover, we call for engaging in what critical discourse analysts refer to as “prospective critique” (Reisigl & Wodak, 2009, p. 88), i.e. in elaborating and using alternative vocabularies that are deemed preferable to those promoted by the “subjects” of the CSRI. This also involves the development and dissemination of “counter-narratives” (Roe, 1994), that tell the story of CSR in ways that do not circumvent, but rather firmly engage with its taboos.

Third, we call for developing propositions for redefining CSR’s meaning in a manner that may be more conducive to societal change. We perceive three possible routes to take: The first one is to advocate for *rejecting* the very concept of CSR (Corporate Watch, 2006; Fleming & Jones, 2013). Such an approach should not be hastily dismissed as necessarily counterproductive: In view of the term’s advanced appropriation by the business world and its present ineffectiveness in ameliorating global issues, discarding the idea of a “corporate social responsibility” may indeed function as a wake-up call that reminds us of the harshness of the capitalist logic (Jones, 1996) and redirects our efforts towards exploring resolutely different ways to bring corporate activity under control. It may notably reinvigorate the demands for more stringent “hard laws”, which had been mitigated by the “corporate-social-responsibility-movement” in the early 2000s (Shamir, 2004). However, this also entails the risk of missing the opportunities offered by corporate self-regulation which—however insufficient to solve global problems—can have a palliative role.

By contrast, a second option is to uphold the worth and the necessity of a “corporate social responsibility”, while however *restraining* its ambitions. More concretely, one may attempt to strip the term of its moral overtones and lofty aspirations, for instance by explicitly limiting its sphere of application to “win-win” situations (Amaeshi & Adi, 2007), while at the same time insisting on the existence, if not predominance, of “win-lose” settings that require very different societal responses (Jones, 2009). This tactic would usefully call attention to the limitations of the CSRI, but with the drawback that CSR would be confined to an instrumental understanding of the term, which curtails its emancipatory potential.

The third possibility is to attempt to reinvest the meaning of CSR in a manner that works towards *recovering* its progressive ideals (Gond & Nyberg, 2017). From the CSRI’s current inability to solve planetary problems, it does not necessarily follow that the idea of CSR *as such* must be discarded, or reduced to a secondary role in the demands for a more sustainable economy. The inadequacy of the currently prevailing understanding of CSR may actually be used as a starting point to trigger a reflection about what a corporate “responsibility” worthy of that name, and living up to the CSRI’s proclaimed ambitions, could actually look like. Such an understanding of CSR may be incompatible with the logics of the capitalist system in its current form (Jones, 1996), but precisely this may predestine it to provide the impulse for imagining an alternative economic order. Rather than sticking to the view that CSR’s role is necessarily confined to barely “filling the gaps” that arise out of the unbridled pursuit of economic growth at a global scale, one may, instead, start by imagining what a genuinely “responsible” corporate behavior may look like, and then explore the structural conditions that would actually enable and promote such conduct.

Conclusion

In this article, we have studied the discursive mechanisms by which the fundamentally contestable notion of CSR becomes narratively “decontested”, with a view to legitimizing the institutionalized practices that are carried out under its name. Having revealed the structural tensions that underlie this decontestation, and sensitized the reader to the various communicative strategies by which these tensions become accommodated, we have triggered a discussion about the actual effects of this narrative decontestation work. We claim that despite their seemingly radical claims, institutional CSR narratives actually contain CSR’s subversive potential, and forestall any serious examination of the current economic system. Reassuring us that a profound change towards a socially and environmentally viable future is possible, they concurrently intimate that the only possible way to achieve such change is a conception of a corporate “responsibility” which leaves untouched the tenets of contemporary capitalism, thereby reinforcing the infamous adage that “there is no alternative”. We call for resisting the language used by these narratives, and sketch out possibilities for actively “recontesting” the meaning of CSR in a manner that allows us to reconsider more broadly and thoughtfully the role of corporations in society.

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01. *Our world is fragile.*
02. *We understand that humanity will prosper or perish as one.*
03. *Poverty, conflict, inequality, and the environment are issues that will determine our future.*
04. *That's why, fifteen years ago, the United Nations Global Compact called for Business to become part of the solution.*
05. *To help give a human face to the global market.*
06. *But change, like so much else, would have to start out small.*
07. *In the beginning, only a handful of companies were willing to show that business could be a force for good.*
08. *It was a silent revolution that would in time speak volumes.*
09. *Every new participant was a milestone and every day, as we grew, we discovered more about ourselves.*
10. *We learnt first-hand about the power of principles, that companies, big and small, in all parts of the world, would choose to operate with integrity, that they would strengthen society through collaboration, lead by example, value local culture as the lifeline of our existence.*
11. *We have seen that people want to be part of something better, to do business responsibly.*
12. *Today, the Global Compact is the world's largest initiative for corporate sustainability, built on principles of human rights, labor standards, the environment, and anti-corruption.*
13. *We have thousands and thousands of signatories in over 160 countries.*
14. *And while much has been achieved, we are still young.*
15. *But the foundation has been set.*
16. *Together we strive towards a world that will benefit everyone, especially the future we borrow it from.*

Figure 1: Voice-over Transcript of the Video “Global Compact+15: Business as a Force for Good” (UNGC, 2015a; see <https://www.unglobalcompact.org/library/3021>)

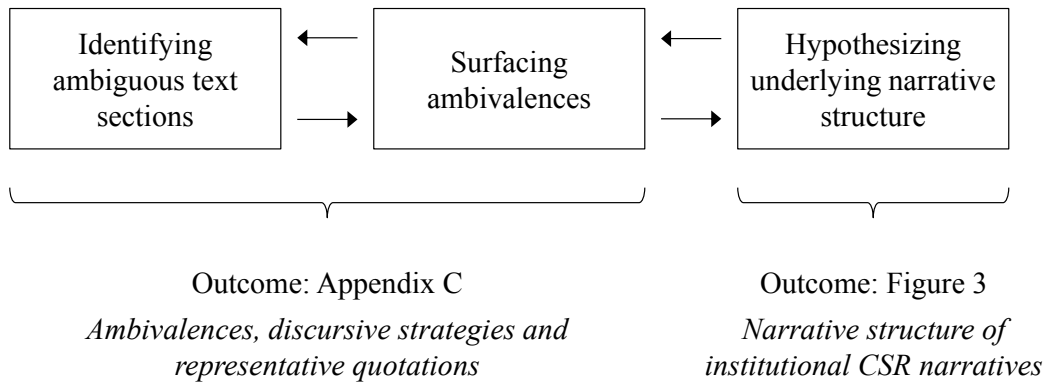


Figure 2: *Approach for Uncovering the Narrative Structure of Institutional CSR Narratives*

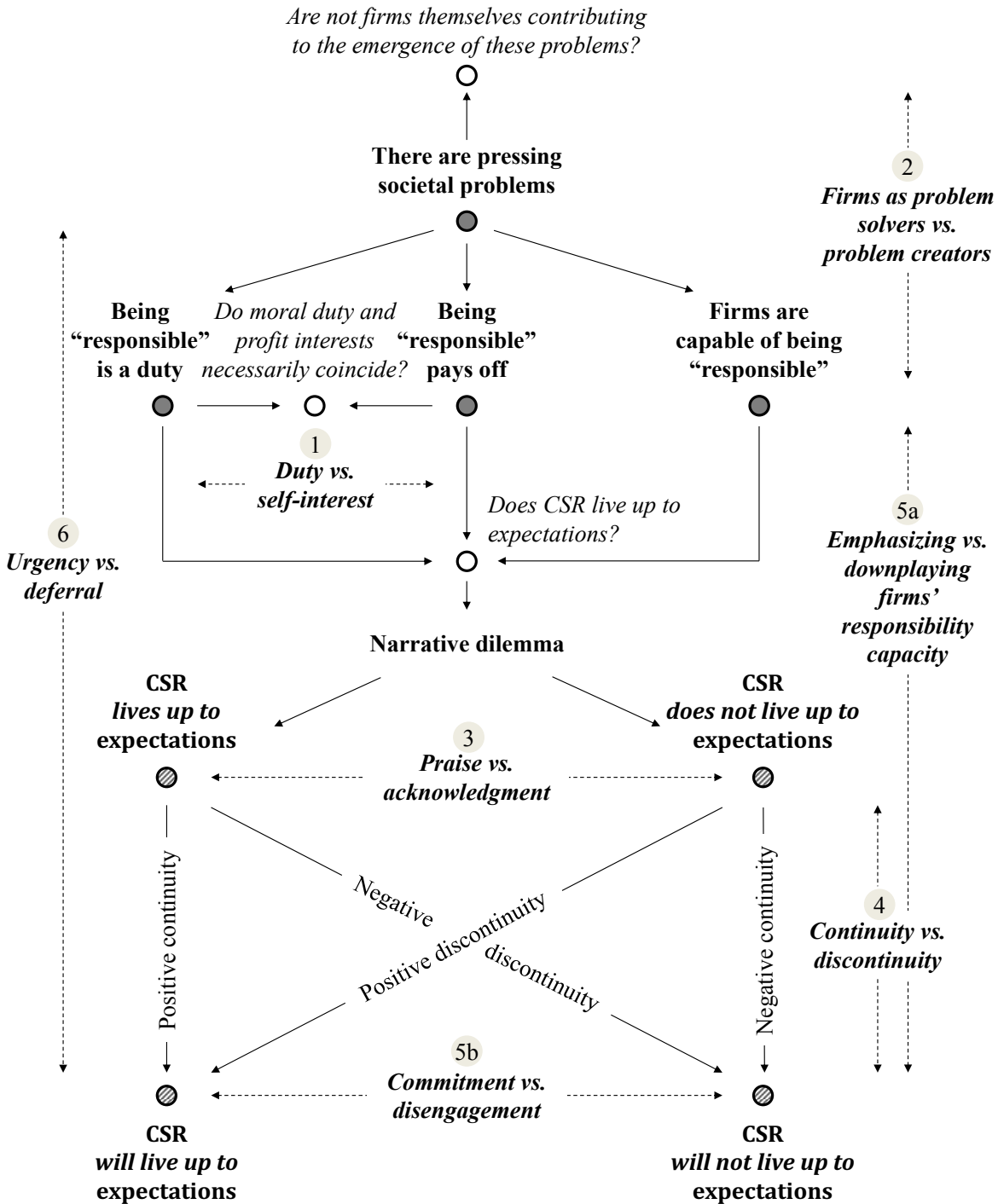


Figure 3: *Narrative Structure of Institutional CSR Narratives*

Appendix A (online-only): Long-list of “Subjects” of the CSR Institution*

Long-listed organizations regarded as “subject” of the CSR institution	Selection criteria			Short-listed
	Comprehensive scope	Cross- industry reach	Global focus	
4C Association	■		■	
AccountAbility (AA)	■	■	■	yes
African Timber Organization	■			
Aquaculture Stewardship Council	■		■	
Better Cotton Initiative	■		■	
Better Work			■	
Bonsucro Better Sugarcane Initiative	■		■	
Business for Social Responsibility (BSR)	■	■	■	yes
Business in the Community	■	■		
Business Principles for Countering Bribery		■	■	
Business Social Compliance Initiative		■	■	
Cement Sustainability Initiative	■		■	
Clean Clothes Campaign			■	
Climate, Community and Biodiversity Alliance	■	■		
CSA group	■	■		
CSR Europe	■	■		
Electronic Industry Citizenship Coalition	■		■	
Equator Principles	■		■	
Ethical Trading Initiative		■	■	
Fair Labor Association (FLA)		■	■	
Fair Wear Foundation	■			
Forest Stewardship Council (FSC)	■		■	
GBC Health		■	■	
Global Coffee Platform	■		■	
Global Food Safety Initiative			■	
GlobalG.A.P.	■		■	
Global Reporting Initiative (GRI)	■	■	■	yes
GoodWeave				
Green Globe	■		■	
ICTI CARE Foundation			■	
Indonesian Ecolabelling Institute (LEI)				
International Council on Mining and Metals	■		■	

International Cyanide Management Code for the Gold Mining Industry			■	
Instituto Ethos	■	■		
International Business Leaders Forum (IBLF)	■	■	■	yes
ISO 26000	■	■	■	yes
IUCN-ICMM Mining Dialogue	■		■	
Kimberley Process			■	
Marine Stewardship Council	■		■	
Partnering Against Corruption Initiative		■	■	
Partners in Change		■		
Peru 2021	■	■		
Philippines Business for Social Progress	■	■		
Responsible Care	■		■	
Responsible Jewellery Council	■		■	
Roundtable on Responsible Soy	■		■	
Roundtable on Sustainable Bio-fuels	■		■	
Roundtable on Sustainable Palm Oil	■		■	
Social Accountability International		■	■	
Social Accountability International (SA8000)		■	■	
Sustainable Forestry Initiative	■			
United Nations Global Compact (UNGC)	■	■	■	yes
UTZ Certified	■		■	
Voluntary Principles on Security and Human Rights			■	
Water Footprint Network		■	■	
Wolfsberg Group			■	
World Banana Forum	■		■	
World Business Council for Sustainable Development (WBCSD)	■	■	■	yes
World Commission on Dams	■		■	
Worldwide Responsible Apparel Production Initiative			■	

* Established based on Fransen and Kolk (2007), Mena and Palazzo (2012), and Utting (2005). “■” signifies that the corresponding selection criterion is fulfilled.

Appendix B: *Corpus of Narrative Accounts*

Reference	Full title and link	Page nr.
AA & UNGC, 2013	AccountAbility & United Nations Global Compact. 2013. Growing into Your Sustainability Commitments: A Roadmap for Impact and Value Creation. https://www.unglobalcompact.org/docs/publications/AA_UNGC_Report.pdf	2*
Deloitte & WBCSD, 2016	Deloitte & World Business Council for Sustainable Development. 2016. License to Innovate: Breakthrough Strategies for Social Impact. http://www.wbcsd.org/Clusters/Social-Impact/Resources/License-to-Innovate-Breakthrough-Strategies-for-Social-Impact	3
DNV GL, UNGC & Monday, 2015	DNV GL Group, United Nations Global Compact & Monday Morning Global Institute. 2015. Global Opportunity Report 2015. – Your guide to a world of opportunities. http://globalopportunitynetwork.org/the-2015-global-opportunity-report.pdf	5
GRI, 2007	Global Reporting Initiative. 2007. The GRI's Sustainability Report July 2004-2007 https://www.globalreporting.org/resourcelibrary/GRI-Sustainability-Report-2004-2007.pdf	8
GRI, 2012	Global Reporting Initiative. 2012. A new phase: the growth of sustainability reporting. – GRI's Year in Review 2010/11 https://www.globalreporting.org/resourcelibrary/GRI-Year-In-Review-2010-2011.pdf	3
GRI, 2014	Global Reporting Initiative. 2014. Annual Activity Review 2012/2013 – From information to transformation: the next step in sustainability reporting. https://www.globalreporting.org/resourcelibrary/GRI-Activity-Report-2012-13.pdf	6-7
GRI, 2016	Global Reporting Initiative. 2016. Empowering Sustainable Decisions – GRI's Annual Report 2015-2016. https://www.globalreporting.org/resourcelibrary/GRI-AnnualReport2015-2016.pdf	4
GRI, UNGC & WBCSD, 2015	Global Reporting Initiative, United Nations Global Compact & World Business Council for Sustainable Development. 2015. SDG Compass - The guide for business action on the SDGs. https://www.unglobalcompact.org/docs/issues_doc/development/SDGCompass.pdf	2
UNGC, 2010a	United Nations Global Compact. 2010. Blueprint for Corporate Sustainability Leadership. https://www.unglobalcompact.org/docs/issues_doc/lead/Blueprint_english.pdf	1
UNGC, 2010b	United Nations Global Compact. 2010. A Global Compact for Development. https://www.unglobalcompact.org/docs/issues_doc/development/A_Global_Compact_for_Development.pdf	3
UNGC, 2013	United Nations Global Compact. 2013. Global Corporate Sustainability Report 2013. https://www.unglobalcompact.org/docs/about_the_gc/Global_Corporate_Sustainability_Report2013.pdf	2
UNGC, 2015a	United Nations Global Compact. 2015. Global Compact+15: Business as a Force for Good (Voice-over transcript). https://www.unglobalcompact.org/library/3021	n/a
UNGC, 2015b	United Nations Global Compact. 2015. A Global Compact for Sustainable Development. https://www.unglobalcompact.org/docs/issues_doc/development/GCforSDbrochure.pdf	3*
UNGC, 2015c	United Nations Global Compact. 2015. Global Compact LEAD – Advancing Sustainability Leadership through Innovation and Action. https://www.unglobalcompact.org/docs/issues_doc/lead/LEAD-Brochure-2015.pdf	2*
UNGC, 2017a	United Nations Global Compact. 2017. Making Global Goals Local Business – A New Era for Responsible Business. https://www.unglobalcompact.org/docs/about_the_gc/MakingGlobalGoalsLocalsBusiness2017.pdf	3
UNGC, 2017b	United Nations Global Compact. 2017. Making Global Goals Local Business – A New Era for Responsible Business. https://www.unglobalcompact.org/docs/about_the_gc/MakingGlobalGoalsLocalsBusiness2017.pdf	5-7

UNGC & Dalberg, 2010	United Nations Global Compact & Dalberg Global Development Advisors. 2010. Innovating for a Brighter Future -- The Role of Business in Achieving the MDGs. https://www.unglobalcompact.org/docs/issues_doc/development/Innovating_for_Brighter_Future.pdf	3
UNGC & Deloitte, 2010	United Nations Global Compact & Deloitte. 2010. UN Global Compact Management Model – Framework for Implementation. https://www.unglobalcompact.org/docs/news_events/9.1_news_archives/2010_06_17/UN_Global_Compact_Management_Model.pdf	2
UNGC & DNV GL, 2015a	United Nations Global Compact & DNV GL Group. 2015. NEXT -- Sustainable Business. http://globalcompact15.org/report/downloads-and-multimedia/next-sustainable-business	9
UNGC & DNV GL, 2015b	United Nations Global Compact & DNV GL Group. 2015. NEXT -- Sustainable Business. http://globalcompact15.org/report/downloads-and-multimedia/next-sustainable-business	10
UNGC & DNV GL, 2015c	United Nations Global Compact. 2015. Impact – Transforming Business, Changing the World. https://www.unglobalcompact.org/docs/publications/ImpactUNGlobalCompact2015.pdf	2*
UNGC & ICC, 2015	United Nations Global Compact & International Chamber of Commerce. 2015. Scaling up Sustainability Collaboration: Contribution of Business Associations and Sector Initiatives to Sustainable Development. https://www.unglobalcompact.org/docs/issues_doc/development/BusinessAssociationsSectorandSD.pdf	4
UNGC & Oxfam, 2015	United Nations Global Compact & Oxfam International. 2015. Poverty Footprint - A People Centred Approach to Assessing Business Impacts on Sustainable Development. http://www.globalcompactvietnam.org/upload/attach/PovertyFootprint.pdf	5
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Appendix C (online-only): Ambivalences, Discursive Strategies and Representative Quotations

Ambivalence 1: Duty vs. self-interest		
Discursive strategies	Discursive devices	Representative quotations
1.a. Emphasizing the mutual benefit (“win-win”) of CSR for both the corporate world and the broader society	Resorting to the pathos of unity in destiny.	<p><i>“We understand that humanity will prosper or perish as one.” (UNGC, 2015a)</i></p> <p><i>“Sustainability challenges affect us all, every region of the world, every community, every market, every business, every person.” (GRI, 2016)</i></p>
	Depicting the corporate world as unified across sizes and geographies.	<p><i>“Companies – from the largest to the smallest in size, from the most developed to the least developed countries – are striving to ingrain universal principles [...] into their management and operations.” (UNGC, 2013)</i></p> <p><i>“We learnt first-hand [...] that companies, big and small, in all parts of the world, would choose to operate with integrity [...]” (UNGC, 2015a)</i></p>
	Stressing the imbrication and mutual dependence between business and society.	<p><i>“[...] business cannot succeed in societies that fail.” (WBCSD, 2007, 2013b)</i></p> <p><i>“Our basic message is very simple. Business is not divorced from the rest of society. Business and society are interdependent [...]” (WBCSD, 2000)</i></p>
	Emphasizing the “business case” for CSR, i.e. that delivering social benefits can increase corporate profits.	<p><i>“[...] corporate success in today’s world economy is no longer defined by profits alone. Rather, it is defined by a company’s ability to manage a broad range of social, environmental and ethical issues, and turn these non-financial risks into opportunities for growth and innovation.” (UNGC & ICC, 2015).</i></p> <p><i>“Business in 2013 is increasingly aware that it is no longer possible to be competitive without being sustainable.” (GRI, 2014)</i></p>
	Using the term “value” as an “equivocal” signifier (Laclau, 1996, p. 36) unifying corporate and societal interests.	<p><i>“[...] there has been one unshakable and non-negotiable constant – the central aim of translating the [UNGC] core ten principles into value-enhancing management practices.” (UNGC & Deloitte, 2010)</i></p> <p><i>“The best news is that we found the pathway and its elements marked by massive opportunities: to do more with less, to create value, to prosper, and to advance the human condition.” (WBCSD, 2010b)</i></p>

	Suggesting that terms like “value”, “growth”, “capital” and “success” are currently understood too narrowly and need to be thought anew.	<p><i>“[...] we need to break the link between the pursuit of human ambition and the depletion of the natural environment. We need to reinvent growth and harness the power of global business to create a new way of growing — fit for human reality in the 21st century.” (DNV GL, UNGC & Monday, 2015)</i></p> <p><i>“I am a capitalist. A capitalist is someone who puts capital to work, and wants something back – we call it a return on capital. The mistake currently lies in only expecting (and managing) a return on financial capital. Capitalism requires a new operating system, and needs to be re-booted so that we expect and manage the returns on financial, natural, and social capital in a balanced way with a view to future-proofing our economies.” (WBCSD, 2013b)</i></p>
1.b. Blending profit motives with moral aspirations	Juxtaposing moral aspirations with profit motives or suggesting that the latter were naturally satisfied with the former.	<p><i>“[...] a coherent CSR strategy, based on sound ethics and core values, offers clear business benefits. In other words, [...] acting in a socially responsible manner is more than just an ethical duty for a company but is something that actually has a bottom-line pay-off.” (WBCSD, 2002)</i></p> <p><i>“Both private and public entities could benefit from viewing social enterprise development not only as a responsibility but as a financially or strategically valuable investment.” (UNGC & Rockefeller, 2012)</i></p>
1.c. Stressing the importance of an all-encompassing “collaboration”	Emphasizing the necessity for a “collaboration” across sectors, sometimes with recourse to the topoi of urgency (see also strategy 2.b) and complexity.	<p><i>“GRI is fortunate to be able to connect and convene thousands of people that are committed to driving change: organizations that produce sustainability reports, users of sustainability reports, and experts from business, civil society, auditing, consultancy, and academia.” (GRI, 2012)</i></p> <p><i>“Our world’s most critical global challenges are too large and too complex for any one segment of society to solve alone. Collective action must be the order of the day – uniting multilateral organizations, governments, civil society, and business.” (UNGC & WBCSD, 2013)</i></p>

Ambivalence 2: Firms as problem solvers vs. problem creators

Discursive strategies	Discursive devices	Representative quotations
2.a. Omitting the origins of contemporary world problems	Introducing contemporary world problems through passive sentences in which our “world” or “planet” is taken in its entirety and appears as a passivized subject, while the originators of the problem are left	<p><i>“[...] the world is experiencing a growing sustainability crisis.” (GRI, 2012)</i></p> <p><i>“The world is facing social and environmental challenges of a magnitude we have never seen.” (WBCSD, 2011b)</i></p>

	unknown.	
2.b. Passivizing and incapacitating “the world”	Characterizing the world as fragile and needy.	<p><i>“Our world is fragile.”</i> (UNGC, 2015a)</p> <p><i>“In a nutshell, that outcome [note: WBCSD’s “vision 2050”] would be a planet of around 9 billion people, all living well [...] within the limits of what this small, fragile planet can supply and renew, every day.”</i> (WBCSD, 2010b)</p>
	Creating a sense of “overwhelmedness” through the enumeration of grievances of various kinds, often along with markers of non-exhaustiveness ¹ .	<p><i>“Building a better world is a global imperative – not just for the 1.2 billion people living in extreme poverty, the millions of youth with no prospect of employment, or one-third of the population living in countries facing water stress. These are just some of the numerous and connected crises that threaten progress, peace and stability in societies and markets everywhere.”</i> (UNGC, 2013)</p> <p><i>“Sustainability challenges including poverty, social unrest, climate change and environmental degradation have become ever more urgent.”</i> (WBCSD, 2013a)</p>
	Creating a sense of “inescapability” through the topoi of urgency, worsening, pressure, unprecedented gravity and fatefulness.	<p><i>“We are at a tipping point on key planetary boundaries and social challenges and need to radically scale up action to avoid devastating consequences for society and our planet [...].”</i> (WBCSD, 2013b)</p> <p><i>“We have entered a new era where the need for transparency and disclosure to address global sustainability challenges has never been more real and urgent.”</i> (GRI, 2016)</p>
2.c. Depicting companies as needed, welcomed and eager rescuers	Asserting that corporations are needed for addressing contemporary world problems.	<p><i>“We cannot achieve a more equitable, prosperous and sustainable future without business engagement and solutions.”</i> (UNGC, 2013)</p> <p><i>“Business will be crucial to achieving the vision of a world without poverty. Over the past decade, markets in developing countries have expanded dramatically, and the volume of funds flowing from the private sector to these countries now exceeds that of foreign aid, making the private sector one of the most significant influencers of global poverty.”</i> (UNGC & Oxfam, 2015)</p>
	Characterizing firms as powerful, competent and knowledgeable.	<p><i>“[...] with its reach and unique capabilities, Business can be a powerful source of innovation and implementation power, working alongside the UN to develop better and more integrated solutions to important global challenges.”</i> (UNGC, Unilever & Dalberg, 2011)</p> <p><i>“Business has the technology, innovation capacity, resources, and skills to play a key role in providing the radical</i></p>

¹ These are expressions like “just look at”, “including”, “such as” or “these are just some” which, as opposed to the adverb “namely” or the expression “that is to say”, mark the non-exhaustiveness of the list of issues that is provided.

solutions the world desperately needs.” (WBCSD, 2013a)

Claiming that corporations’ help is called upon and welcomed by the society.

“Once isolated from public and non-profit sectors, the private sector is now being welcomed into the development field as an essential engine for progress toward the Millennium Development Goals.” (UNGC & Dalberb, 2010)

“Business is now accepted as a key partner and solution-provider in this endeavor [...]” (WBCSD, 2004)

Characterizing firms as willing to endorse their new role as social helpers, typically through verbs denoting a cognitive change they would have accomplished (“recognizing”; “realizing”).

“Companies increasingly recognize that advancing broader societal objectives is necessary to ensuring the growth and stability of their own business operations.” (UNGC, 2010b)

“Over the past decade, there has been growing recognition within the private sector of the need to take a greater and more active role in promoting sustainable development globally [...]” (UNGC & Rockefeller, 2012)

Ambivalence 3: Praise vs. acknowledgment		
Discursive strategies	Linguistic devices	Representative quotations
3.a. Diverting from taking stock of CSR action carried out up to now by encouraging the reader to “look ahead”	Suggesting that we were entering a new “phase” or “era” and invoking the future for what is to come next.	<p><i>“The world is entering a new phase in transparency.” (GRI, 2012)</i></p> <p><i>“In 15 years, visionary leaders have changed the way we look at business. From this foundation, imagine what we can achieve in the decades to come.” (UNGC & DNV GL, 2015c)</i></p>
3.b. Maintaining ambiguity as regards the actual efficacy of CSR action carried out up to now	Praising CSR action carried out to date while at the same time suggesting that it would just be the “beginning” of a larger development.	<p><i>“These are exciting times, and they are just beginning.” (GRI, 2012)</i></p> <p><i>“It was 15 years ago that the United Nations introduced the notion of a global compact between business and society. In that time, we have witnessed a major shift in corporate mindset. Markets are beginning to transform from within, based on actions taken by business to respect and support human rights, provide decent work, account for environmental impacts and end bribery and corruption.” (UNGC & DNV GL, 2015a)</i></p>

Alternating between praise for past CSR action (sometimes imbued with the nimbus of exploit through the topoi of pioneering, leadership and “paving the way”) and acknowledgment of its insufficiency.

“Over the past two decades, a vanguard of UN entities and business leaders has been leading the way, with important progress [...]. Much more needs to be done, however.” (UNGC, Unilever & Dalberg, 2011)

“Companies around the world are already offering a great array of innovative solutions to tackle key environmental and social challenges [...]. Unfortunately, even all these valuable initiatives combined do not make a dent in the task of putting us on a truly sustainable track.” (WBCSD, 2013b)

Ambivalence 4: Continuity vs. discontinuity		
Discursive strategies	Linguistic devices	Representative quotations
4.a. Concealing elements of radical change and continuity	Topoi of deepening efforts, accelerating, catalyzing, racing, upscaling and rallying.	<p><i>“That is why it is important to work in partnership with business and industry associations to accelerate corporate engagement in the sustainable development agenda. [...] industry associations are able to serve as key platforms for sharing knowledge and know-how on integrating sustainable development measures into corporate management. [...] they enable corporate action on sustainable development to be scaled up.” (UNGC & ICC, 2015)</i></p> <p><i>“We know that unless the pace of change accelerates, it is unlikely that this journey will reach its desired end.” (WBCSD & IFC, 2008)</i></p>
4.b. Suggesting that solutions are still to be found	Topoi of innovation, exploration, learning, discovery, journeying and navigating.	<p><i>“Sustainability reporting is no longer about business transparency for transparency’s sake alone; it is about business transformation and innovation.” (GRI, 2014)</i></p> <p><i>“[...] the Green Race will need to evolve as we move through the different stage[s] of exploring, testing, scaling up and learning from yet unfound solutions.” (WBCSD, 2012)</i></p>
4.c. Predicting the unpredictability of future times	Characterizing the world and the future as changing and turbulent, and predicting the emergence of new issues.	<p><i>“[...] a world of uncertainty, complexity and volatility [...]” (UNGC, 2010a)</i></p> <p><i>“In [WBCSD, 2010b], the period between 2010 and 2020 was called the Turbulent Teens. And even though time has only moved forward by 2 years, it is already clear that turbulence is more severe than anticipated.” (WBCSD, 2012)</i></p>

Ambivalence 5: Emphasizing vs. downplaying firms' responsibility capacity for solving global issues and commitment vs. disengagement in this regard

Discursive strategies	Linguistic devices	Representative quotations
5.a. Stressing the difficulty of addressing societal problems	Emphasizing the complexity and arduousness of addressing societal problems, notably through the topoi of uncertainty, struggle and effort.	<p><i>"The practical means of integrating sustainable development priorities into business strategies and day-to-day operations can be a daunting task."</i> (UNGC & ICC, 2015)</p> <p><i>"Given the breadth of multinational value chains, companies are still struggling to eradicate human rights transgressions, unsafe working conditions, discrimination, bonded and child labor, alongside perceived economic exclusion resulting from corporate activities."</i> (WBCSD, 2015b)</p>
	Formulaic stressing of the difficulty of the task of addressing societal problems.	<p><i>"There are no easy answers to the increasing calls for business to assume wider responsibilities [...]"</i> (WBCSD, 1999)</p> <p><i>"We recognize that all of this is easier said than done [...]"</i> (WBCSD & IFC, 2008)</p>
5.b. Holding others to account	Insisting on business firms' dependence on other actors (and in particular on adequate "framework conditions")	<p><i>"Business has a key role to play in supporting developing countries with financing, technology and capacity building. But business cannot do it alone. Governments, civil society and business must be prepared to join forces in establishing the appropriate framework conditions for development that is rapid, widespread and sustainable."</i> (WBCSD, 2010a)</p> <p><i>"Solutions [...] can best be initiated, and, more importantly, scaled up if the right framework of public policies provides the right incentives."</i> (WBCSD, 2012)</p>
5.c. Sheltering corporations from accountability	Evoking corporations' bravery and heroism, notably through the topoi of courage, pioneering and journeying.	<p><i>"Let us have the courage to exercise business statesmanship, take risks, invest in new technology and explore new business models."</i> (UNGC, 2015c)</p> <p><i>"A few years ago, the WBCSD embarked on a bold journey."</i> (WBCSD, 2002)</p>
	Framing societal problems as "challenges" to be taken up.	<p><i>"[...] the 2030 Agenda invites businesses to apply their creativity and innovation to solve sustainable development challenges."</i> (UNGC & ICC, 2015)</p> <p><i>"Sustainability challenges including poverty, social unrest, climate change and environmental degradation have become ever more urgent. [...] Companies around the world are already offering a great array of innovative solutions to tackle key environmental and social challenges."</i> (WBCSD, 2013a)</p>
	Framing societal outlooks as grandiose "visions".	<p><i>"If we do [note: "speed up change" and "achieve real transformative impact"], we can not only achieve the Global Compact's vision of a sustainable and inclusive global economy, we can also create a better, more stable and more</i></p>

prosperous future for all of humankind. (UNGC & DNV GL, 2015c)

“The Vision 2050 project has been a collaborative effort [...] in mapping out not what we think will be, nor what we fear will be, but what could be. [...] Vision 2050 is a picture of the best possible outcome for the human population and the planet it lives on over the next four decades. In a nutshell, that outcome would be a planet of around 9 billion people, all living well – with enough food, clean water, sanitation, shelter, mobility, education and health to make for wellness – within the limits of what this small, fragile planet can supply and renew, every day.” (WBCSD, 2010b)

Ambivalence 6: Urgency vs. deferral		
Discursive strategies	Linguistic devices	Representative quotations
6.a. Praising incrementalism	Formulaic maxims suggesting that “small steps” lead to “big ends”.	<p><i>“But change, like so much else, would have to start out small.” (UNGC, 2015a)</i></p> <p><i>“According to Chinese philosophy ‘a journey of a thousand miles begins with a single step’.” (WBCSD & IFC, 2008)</i></p>
	Glorifying the “milestone” and the “step forward”.	<p><i>“Every new participant was a milestone and every day, as we grew, we discovered more about ourselves.” (UNGC, 2015a)</i></p> <p><i>“This document [...] represents a milestone on the journey for business seeking to define its role in tomorrow’s society.” (WBCSD, 2008b)</i></p>

Endnotes

ⁱ As observed by Jenkins (2004), the CSRI also concerns small and medium enterprises (SMEs), but its focus seems to inherently lie on MNCs (see also Bondy et al., 2012 and Fleming & Jones, 2013, p. 2). It seems reasonable to assume that this is because the rise of the CSRI is closely coupled with economic globalization and the emergence of “governance gaps” (Gjølberg, 2009).

ⁱⁱ “I call on you [...] to embrace, support and enact a set of core values in the areas of human rights, labour standards, and environmental practices” (Annan, 1999).

ⁱⁱⁱ Throughout the narrative, it is unclear whether the “character narrator” (Shenhav, 2015, p. 50) designated by the pronoun “we” refers to the UNGC as an abstract initiative, the corporations which have joined it, or humanity in its entirety.